G R S IX 5]

Previous references

File No 36-15

1916

(Municipal)

Serial Nos 40, 42, 55-56

Later references

Presented 25/1/1916

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 40, 42, 55-56.

Part B for December 1916

SUBJECT

Petition from Ramaswamy and others of Chitkallapur protesting against the levy of tax on them for carrying on the profession of money lending

To the Deputy Commr, Kolar dt
No 3602 of 1st 12 16

Requests the Deputy Commr. to ask the Municipal Council of Chitkallapur to abolish the levy of tax on the profession of money lending, as enacted.

W D 33—GPB—50,000—24-7 16

Dr K Narain 9 1 17

G R S 11] 191 6

GENERAL AND REVENUE SECRETARIAT

M

NOTES

M File No 36-15

FILE HEADING

Petitions from the Kolar District

From

Kannasettappa and others, Chikballapur

No Petition Dated 21-3-16 Received 23-3-16

Diary No 3471	Enclos 1	Spare Copies	Serial No 41

BRIEF ABSTRACT OF LETTER

Protest against the levy of a tax on them for carrying on the profession of money lending

NOTES AND ORDERS

The tax does not appear to be authorised.

L S

IV 44

2 Draft calling for a report is submd

DS (64) 23/3/16

? Cessation

25/3

NOTES—First Sheet 24/3

G I B—20 100 8 5 14

D

G R S 12]

General and Revenue Secretariat | M File No 36 of 1915

Serial No

42 To the Dy Comr, Kolar Dt - No 7232 of 28-3-16
Forwards the petition for report

55 From the Dy Comr, Kolar Dt
No 826 dated 17th Oct 1916
Submits the Report called for in 42.

4 The Vice Presdt's replies to the several points urged by the petitioners are noted below:-

	Point	Vice-Presdt reply
I	The tax is a new one	The tax is not a new one The levy is in vogue for the last 30 years from 1883-84
II	The tax is not imposed on others carrying on the profession of banking.	Others are also taxed and action will be taken to levy the tax from those on whom it is not now imposed
III	Sanction of Govt has not been obtained to the levy and rules under section 60 (h) of the Regn have not been framed and published	The tax is only a form of stamp tax authorised by Govt or

NOTE—Contn sheet

G R S 12]

General and Revenue Secretariat | MM File No 36 of 1915

Serial No		
		No 265 of 28-9-1880 (Page 56 Rev Manual) and fresh sanction of Govt is not necessary under section 216 of the Land Regulation.
IV	Copy of Govt order under which the tax is levied has not been given	Copy was not given as the Govt order wanted was not clearly specified in the application
V	The rate of tax is very high	The rates noted in the G O of 28-9-1880 were taken as a guide in levying the tax

5 The Govt order of the 28th Sept 1880 does not seem to support the levy of the tax There is nothing to show that the word shop in this order ~~was used~~ has been used with the intention of including in the term all places where people transact profitable business Shops are generally under-

NOTE—Contn sheet

J+ R S 12]

General and Revenue Secretariat

NM File No 56 of 1915

Serial No

~~to be places where goods are sold.~~

6 The Vice President does not state whether the tax was imposed on the petitioners in the previous years. He says that the fact that some individuals who transact banking business have not been taxed can not be a reason for exempting the petitioners. The tabular statement furnished in support of the levy of the tax for a long time shows that the tax is being paid by only some Banks and that no individual ~~Banker~~ money lender has yet paid the tax

7 The Vice Presdt says that the petitioners have failed to observe the formalities imposed under section 86 of the Land Regn and that they have not exhausted all rights of appeal provided therein. Though the tax levied does not appear to be an onerous the petitioners number only four. Whether Govt will interference in this case or

NOTE—Contn sheet

GPB—20 000—30-6 15

1922

G R S 12]

General and Revenue Secretariat | File No 36 of 1915.

Serial No

III

necessary or expedient is a matter for orders.

By (b4) 6/11/16

Sec 86 gives the Registration allows an appeal to a magistrate in such matters

Rec 8-11-16

There end up his notes made by me

Note -

Such notes should not be destroyed in future without permission & are to be kept for a second time

D 9.11.16

8. (a) The objections raised by the petrs are well-founded. Chickaballapur is a large place of industrial activity, and the allegations of the petrs that there are hundreds of professional money-lenders there is not an exaggeration. The municipality does not seem to have levied the tax on the class of money-lenders as a whole, but only on some individuals who are professing

(b) The G O of 25th Sept 1860, relied on by the Vice-President, does not contemplate the levy of a professional tax on money-lenders. Hence the tax in question is unauthorised

(c) The Municipal Council Manual which was compiled in 1914 clearly states that Profession & Trade Taxes are not levied in any Municipality (vide Preface p iii)

(d) The tax complained of is illegal since it is neither a

NE—Cuddalore 5/11/16 1

[illegible]

G R. S. 12]

General and Revenue Secretariat | File No 36 of 1915

Serial No

Govt sanction has not been obtained as required by s 3 cl 9 of the Municipal Regn

The preliminary procedure prescribed under s. 60 of the said Regn has also been disregarded

15 (2) The Tabular statement relied on by the Vice-President consists of only 11 names, of which nos 1 6 6 are Banks & nos 7 to 10 seem to include the names of the petrs

The statement shows that nos 7 to 11 are protesting against the tax

(4) The arguments of the Vice-President are far from convincing The statement does not show that money lenders are taxed from a long time & that they are paying it", as stated in his report Again, if it is really an old tax as stated in the report, it is not clear why all the money lenders have not been taxed as admitted in the President's report (vide V. Pres. seems Report Pp. 3 6 16)

(9) S. 86 of the Regn seems to be applicable only to taxes which are legal, and not to taxes irregularly imposed without Govt sanction The concession of the petrs to appeal to Magistrates under s 86 cannot validate the levy of a tax which is otherwise illegal, and it will not preclude them from questioning its legality by other means Hence "

Note—Contn. sheet

1223 7

G R S 12]

General and Revenue Secretariat | M File No 36 of 1915.

Serial No

to whom inquiries from the V. President
Corporation in this respect also (vide V. President's
further report dtd. 25th April 1916)

(4) It seems necessary to bring out to the
Municipality that it is open to the petrs
to request the imposition of the tax on
latter as test case to an owner of land, and
that it is desirable to avoid unnecessary
complications

5 This seems to be a fit case for intervention

Sub 2 for orders
D M
9 11 16

Rev: Secretary)

10) The levy of a Profession tax on
the circumstances above explained appears to be
illegal as the due formalities were omitted to
be observed Submitted for orders

2nd Member)

Lbk 9/11
Cgb
D M
9 11 16

11) Mr D'Cruz may be requested with
the Mal C. to obtain the list
of assessees - 2/3rds of which
have to be collected as such
as steps.

Y
10/11 Lbk 13/11

12) Please put up draft
D M
13 11

Refers Sub 9
D M
9 11 16
Attended to
9/11

299
10 11 16

£2
15/4

NOTE—Contn sheet

GPB— —17 12 15

G R S 12]

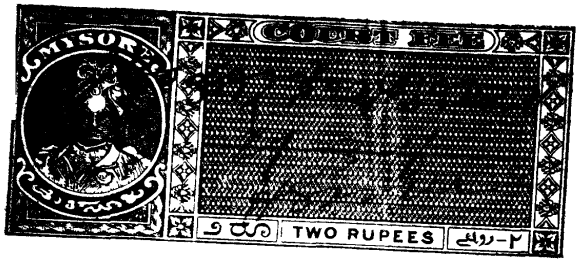
General and Revenue Secretariat

File No. 31 of 1915

Serial No.	
	~~Please see pencil note on the draft dt 18/11/16~~ 13) ~~Draft order submitted in accordance with para 11~~
	47 (64) 18/11/16
	Don approval 23-11-16
	Rec'd 22-11-16 Rev: Secretary) Draft for approval
450 27/11/16	2° Member) approved 24/11/16 25 11 16
	29 11 29/11/16
	Issue 29 11 16
56	Do The Deputy Commr Kolar &c No. 3602 dt 4 12 16 Requests that the Municipal Council may be asked to abolish the levy as being unauthorised

NOTE—Contn sheet

(9



Bon
Dues
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W
Rv.
2/3

D. 3471

Mul 3 & 15 — 40.

BEFORE THE GOVERNMENT OF HIS HIGHNESS

THE MAHARAJA OF MYSORE.

1. Kannasettappa, son of Puttanna
2. Basappa, son of Channaveerappa
3. Veerasettappa, son of Channana
4. Neelakantappa, son of Anayappa
(All residing in Chickballapur) } Petitioners.

The petitioners above named beg to submit the following -

1. The petitioners are permanent residents of Chickballapur and are residing within the limits of the Chickballapur Municipality

2. The petitioners are paying the house tax and shop tax to the Chickballapur Municipality annually and they have paid up the said taxes without allowing any portion thereof to be in arrears

3 The Chickballapur Municipality served a notice of demand on the petitioners in or about the middle of October 1915, demanding the payment by them of a tax - described in the said notice as ಆನಂದ ಸಂವತ್ಸರಾ, ತೀನಾ ವೆಳಿಕೆಂದಾಯ a tax on money lending for the year - "Ananda."

4. In asmuchas the demand for the above said tax was made for the first time within the experience of

the

the petitioners and as they had no previous intimation regarding its levy, the petitioners submitted to the Municipal authorities that they were not liable to pay it. (1) As the Municipal Shanbhogue informed the petitioners that an order for the attachment of the petitioners' moveables was passed by the - Municipality, they petitioned to the President of the Municipality by means of a petition, dated 15th January 1916, for an order cancelling the order of attachment, as they were not liable to pay the tax sought newly to be imposed by the Municipality and as there are hundreds of persons in Chickballapur, who are carrying on the trade of money lending and (2) on whom the demand was not made for the payment of the said tax.

5. The President of the above said Municipality was pleased to favour the petitioners with an endorsement, which is herewith submitted and which was delivered to the petitioners on or about tne 6th March 16, and the petitioners beg leave to submit that the said endorsement does not throw any light to the petitioners on the right of the Municipality to levy this new tax.

6. The petitioners beg leave to submit that to the best of their information the Chickballapur Municipality has not obtained the sanction of the Government for the imposition of the new tax on - their profession of money lending, which is contemplated under the provisions of Section 59 of the Mysore Municipal Regulation and the said Municipality has not published the rules with the notice

which

which it is required to do under the provisions of Clause (b) of Section 60 of the said Regulation.

7. The 1st petitioner applied, on or about the 7th March 1916, for a copy of the Proceedings of the Government, sanctioning the imposition of the above said tax, but the Municipality has not favoured him with the copy till now.

8. The above said Municipality has also not favoured the petitioners with the basis for demanding the respective amounts from each of the petitioners and they beg leave to submit that the amounts demanded of them are very high, though it be assumed that the Municipality has the right to impose this new tax

9. The Municipality of Chickballapur has, as above said, been attempting to levy taxes, which, the petitioners respectfully submit, it has no right to do and the petitioners wherefore respectfully pray that orders may be passed to the said Municipality, directing it not to impose the taxes in question and to stay further proceedings for the recovery of the said taxes, till the disposal of this petition

BANGALORE
21-3-1916

25-3-16

S

P 52 The Kolar

GOVT OF H H THE MAHARAJA
OF MYSORE
GEN & REV SECRETARIAT

OFFICIAL MEMORANDUM
No 7232 ml36-15-42

BANGALORE, 28 3 1916

The accompanying Petition Registered No 3471 dated 21st March 16 received at the General and Revenue Secretariat from Kamasettappa and 3 other residents of Chikballapur Town protesting against the levy of a tax on them for carrying on the profession of money lending

is forwarded, together with its enclosures, to the Deputy Commr of the Kolar District for ~~disposal~~ with a very early report ~~stating~~ clearly the ~~authority under which~~ the tax is levied by the Municipality in the case.

By Order,

For Rev Secretary

23/3/16

PTO

W D 1956—GPB—1000—9 2 16

ಚೆಂಗೆಳ್ಳೂರು

ನಂ ಖ ತಾರೀಖು

ಅರ್ಜಿದಾರ ತಾಲ್ಲೂಕು

ಜೊತೆಗೆ

...ಗ್ರಾಮದಲ್ಲಿರುವ

ಇಂಥಾರ್ನ ಹುಕುಂ

ವಿಷಯದಲ್ಲಿ ನೀವು ಸುಪ್ರಾಯಿಸಿಕೊಂಡ

ಮರ್ಜಿವಿನ ಅರ್ಜಿಯನ್ನು ಬಗ್ಗೆ

ರವರ ಖರ್ಚಿಗೆ ಕಳುಹಿಸಿದೆ

By Order,

Secretary

Office of the Deputy Commissioner and
President, Municipal Boards,
Kolar District.

D1223
Ml 36-15-55 Dated Kolar, the 17th October 1916.

From

P. F. Bowring, Esquire, J.P.,
Deputy Commissioner and President,
Municipal Boards, Kolar District.

To

L. Krishna Rao, Esquire,
Offg.Secretary to the Government of
His Highness the Maharaha of Mysore,
Revenue Department, Bangalore.

Sir,

With reference to your No. 7232/Ml.36-15-42, dated 28th March 1916, forwarding for report a petition from --- Kannasettappa and 3 other residents of Chikballapur Town, protesting against the levy of a tax on them for carrying on the profession of money lending, I have the honor to submit herewith, for information and favor of return when done with, the entire file of correspondence ending with the Chikballapur Sub Division Officer's No 435, dated 16th September 1916, on the subject, from which it will be seen that the tax referred to by the petitioners is in the -- nature of an ordinary mohatarfa tax on shops where banking is carried on, levied in accordance with the provisions

2 2

GPB—50,6m—25-9-15

REV & REL C. A. I.
Cell
1916-17 19 OCT 1916

From

The Deputy Commissioner and
President, Municipal Boards,
Kolar District.

To

The Secretary to Government,
Revenue Department, Bangalore.

Dated 17th October 1916.

Despatched

Received

General No 826
No

Enclosure No. One file.

Submitting our report on the petition of Ramaseltappa and three others of Chikballapur Town praying against the levy of a profession tax on them by the Chikballapur Municipal Council.

of Government Order No 265 dated 28th September 1860. The tax seems to be in force since the year 1883-84.

2. The Municipal Council have since framed rules under Section 46 (i) and (j) of the Municipal Regulation, which will be adopted on obtaining the sanction of Government thereto.

I have the honor to be,

Sir,

Your most obedient servant,

P Narayana

For Deputy Commissioner and

President, Municipal Boards,

Kolar District.

(15

Petitions from Kolar &c

GRS 28]

3471/1223

File No 36-13
Serial No 56

Diary No of letter replied to 1223

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
( )

, *the* 191

Read Ent'd

Correspondence ending with letter no 826 of 17-10-12 from the Deputy Comr of Kolar submitting a ~~ORDER THEREON No~~ report on the petition of Kannaiyappa and 3 other residents of Chikballapur town protesting against the levy of a tax on them for carrying

Date of issue 4.12.12

Signed by Mr P Mahadevayya

May this be

i printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the Press?

vi published in the Gazette Kannada part?

SUBJECT

GPB—50 000—1 12-12

~~profession of money~~

~~Order no:- 3602 m~~ 3615-56 9-4-12

~~The Deputy Commr is requested to ask the Munl Council of Chikballapur to abolish the levy as being unauthorised. If this is Mohatarfa Shops, then it should be collected as such on shops~~

R. m.

LHL 24/11

~~For~~ Offg Rev Secy

AY
~~R~~ 18/11/16

The Dy Commr, Kolar As returning the records with the request that the petitioners may be given a suitable endorsement

Intd.
Please see Vice-President's report of 25-4-16. He says that the term in the Mohatarfa includes the places bankers transact business. The different classes in the Mohatarfa show that shops places where things are sold. If approved the 2nd sentence of the order has to be omitted.

If approved, the sentences may be